


<b>Maricopa County Internal Policy</b>	<b>Title:</b> Expenditures for the Convenience and Benefit of Employees, Visitors, and Volunteers	<b>Number:</b> A2502  <b>Issue Date:</b> May 2003
<b>Policy Category:</b> Administration  <b>Initiating Department:</b> County Administration	<b>Approved By:</b>   David R. Smith, County Manager	<b>Revision No:</b> 3  <b>Revision Date:</b> March 7, 2012

## I. **PURPOSE**

The purpose of this policy and procedure is to guide county leadership on the use of public funds for the purchase of equipment, goods, and services for the convenience and benefit of employees, visitors, and volunteers.

## II. **DEFINITIONS**

- A. **Appointing Authority:** An elected official, the single administrative or executive head of a department, or the designated representative authorized to act in this capacity.
- B. **Centralized Break Room:** A designated area within a building or facility that is accessible to all staff for breaks and meal times.
- C. **Public Funds:** All tax revenues, fines, fees, charges, penalties, interest, property, and receipts of any kind including donations received by Maricopa County. The expenditure of non-tax revenues is governed by the same guidelines as tax revenues.
- D. **Restricted Funds:** All grant funds that are restricted to certain uses as defined by state and federal laws, statutes, and guidelines. In addition, special revenue funds are also restricted. For example, Highway User Revenue Funds (HURF) are restricted solely for street and highway purposes. Each department is responsible to ensure compliance with any and all requirements imposed.

## III. **POLICY**

- A. Appointing Authorities are: Responsible for approval and oversight of expenditures associated with public funds and restricted funds including ensuring that each purchase is a necessary and prudent expenditure of public funds;
- B. Responsible for maintaining the trust of Maricopa County citizens by spending funds in a fiscally responsible manner;
- C. Responsible for ensuring compliance with existing state, federal, and local laws, and with statutes, guidelines, County Procurement Code, and County policies regarding such purchases; and

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- D. As the law permits, subject to sanctions for unauthorized or inconsistent expenditures within this policy.

#### IV. **PERMITTED EXPENDITURES**

The following is an exclusive list of items that, when purchased in a manner that is consistent with Maricopa County's procurement code, and in reasonable quantities and at reasonable prices, are permitted under this policy.

- A. Other than as listed below, or as defined in other existing Maricopa County policies, Appointing Authorities may only purchase nominally-priced items for employees (individual items not exceeding \$100 in value), such as plaques, certificates of achievement, and pins as recognition for exemplary performance, attendance, or other types of job-related achievements. Nominally-priced items must be purchased from the operations component of the department's budget. Departments may arrange for the purchase of articles of clothing and other items by employees where there is no cost to the department.
- B. Appointing Authorities may purchase nominally-priced articles of clothing and other awards for visitors and volunteers from the departmental budget, not to exceed \$100 per item.
- C. Appointing Authorities may only purchase items of food (including beverages and cups) in compliance with Policy A1508
- D. Appointing Authorities may only purchase plants, artwork, and other decorative items for public reception and meeting areas. Items that individually cost over \$250 must have an approval signature of an Appointing Authority. The purchase of plants, artwork, and other decorative items for private office space is not authorized by this policy.
- E. Appointing Authorities may only purchase basic appliances for use in a Centralized Break room.
- Refrigerator: A basic refrigerator does not include upgrades such as icemakers, water dispensers, etc. The entire cost of placing the appliance into operation is not to exceed \$1,000.00.
  - Microwave: A basic microwave does not include upgrades such as microwave grill-and-broil ovens, microwave/convection oven combinations, and speedcook/halogen units. The entire cost of placing the appliance into operation is not to exceed \$300.00.